Attorney Docket No.

MERCHANT & GOULD P.C.

United States Patent Application

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that

I verily believe I am the original, first and sole inventor (if only one name is listed below) or a joint inventor R

| invention entitled: PHARMA | CEUTICAL FORMULATIONS | atter which is claim COMPRISING METFOR VINING THEM | ed and for RMIN AND | which a patent is sought on the A FIBRATE, AND PROCESSES FO |
|--|--|--|------------------------|--|
| PCT-filed application) descr | application serial no. ibed and claimed in interna v), which I have reviewed a | ational no PCT/FP2 | 005/0015 | (if applicable) (in the case of 24 filed January 24, 2005 and d States patent. |
| I hereby state that I have rev claims, as amended by any a | iewed and understand the omendment referred to above | contents of the above. | e-identifie | d specification, including the |
| I hereby claim foreign priorifor patent or inventor's certifinventor's certificate having a. no such applications have | a filing date before that of a | | | of any foreign application(s) eign application for patent or which priority is claimed: |
| FORI | EIGN APPLICATION(S), IF ANY, C | LAIMING PRIORITY UND | DER 35 USC 8 | 119 |
| COUNTRY | APPLICATION NUMBER | DATE OF FILING (day, month, year) | | DATE OF ISSUE (day, month, year) |
| EUROPE | 04 001 499.5 | 23/01/2004 | | |
| ALL FORE | GN APPLICATION(S), IF ANY, FI | LED BEFORE THE PRIOR | ITY APPLICA | ATION(S) |
| COUNTRY | APPLICATION NUMBER | DATE OF FILING (day, month, year) | | DATE OF ISSUE (day, month, year) |
| in the prior United States apple \$ 112, I acknowledge the duty | lication in the manner prove | rided by the first parameters as defined in | agraph of | d States and PCT international his application is not disclosed Title 35, United States Code, Code of Federal Regulations, hal or PCT international filing |
| U.S. APPLICATION NUMBER | DATE OF FILING (d | ay, month, year) | STATUS | (patented, pending, abandoned) |
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| U.S. APPLICATION NUMBER | DATE OF FILING (day, month, year) | STATUS (patented, pending, abandoned) |
|-------------------------|-----------------------------------|---------------------------------------|
| | | - Commence pending, abandoneu) |

I hereby claim the benefit under Title 35, United States Code § 119(e) of any United States provisional application(s) listed below:

| U.S. PROVISIONAL APPLICATION NUMBER | DATE OF FILING (Day, Month, Year) |
|-------------------------------------|-----------------------------------|
| | |

I acknowledge the duty to disclose information that is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, § 1.56 (reprinted below):

§ 1.56 Duty to disclose information material to patentability.

- A patent by its very nature is affected with a public interest. The public interest is best served, and (a) the most effective patent examination occurs when, at the time an application is being examined, the Office is aware of and evaluates the teachings of all information material to patentability. Each individual associated with the filing and prosecution of a patent application has a duty of candor and good faith in dealing with the Office, which includes a duty to disclose to the Office all information known to that individual to be material to patentability as defined in this section. The duty to disclose information exists with respect to each pending claim until the claim is canceled or withdrawn from consideration, or the application becomes abandoned. Information material to the patentability of a claim that is canceled or withdrawn from consideration need not be submitted if the information is not material to the patentability of any claim remaining under consideration in the application. There is no duty to submit information which is not material to the patentability of any existing claim. The duty to disclose all information known to be material to patentability is deemed to be satisfied if all information known to be material to patentability of any claim issued in a patent was cited by the Office or submitted to the Office in the manner prescribed by §§ 1.97(b)-(d) and 1.98. However, no patent will be granted on an application in connection with which fraud on the Office was practiced or attempted or the duty of disclosure was violated through bad faith or intentional misconduct. The Office encourages applicants to carefully examine:
 - (1) prior art cited in search reports of a foreign patent office in a counterpart application, and
- (2) the closest information over which individuals associated with the filing or prosecution of a patent application believe any pending claim patentably defines, to make sure that any material information contained therein is disclosed to the Office.
- (b) Under this section, information is material to patentability when it is not cumulative to information already of record or being made of record in the application, and
- (1) It establishes, by itself or in combination with other information, a prima facie case of unpatentability of a claim;

or

- (2) It refutes, or is inconsistent with, a position the applicant takes in:
 - (i) Opposing an argument of unpatentability relied on by the Office, or
 - (ii) Asserting an argument of patentability.

A prima facie case of unpatentability is established when the information compels a conclusion that a claim is unpatentable under the preponderance of evidence, burden-of-proof standard, giving each term in the claim its broadest reasonable construction consistent with the specification, and before any consideration is given to evidence which may be submitted in an attempt to establish a contrary conclusion of patentability.

- (c) Individuals associated with the filing or prosecution of a patent application within the meaning of this section are:
 - (1) Each inventor named in the application:
 - (2) Each attorney or agent who prepares or prosecutes the application; and

- (3) Every other person who is substantively involved in the preparation or prosecution of the application and who is associated with the inventor, with the assignee or with anyone to whom there is an obligation to assign the application.
- (d) Individuals other than the attorney, agent or inventor may comply with this section by disclosing information to the attorney, agent, or inventor.
- (e) In any continuation-in-part application, the duty under this section includes the duty to disclose to the Office all information known to the person to be material to patentability, as defined in paragraph (b) of this section, which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

I hereby appoint the attorney(s) and/or patent agent(s) associated with the following customer number to prosecute this application and to transact all business in the Patent and Trademark Office connected herewith.

23552
PATENT TRADEMARK OFFICE

I hereby authorize them to act and rely on instructions from and communicate directly with the person/assignee/attorney/firm/ organization who/which first sends/sent this case to them and by whom/which I hereby declare that I have consented after full disclosure to be represented unless/until I instruct Merchant & Gould P.C. to the contrary.

I understand that the execution of this document, and the grant of a power of attorney, does not in itself establish an attorney-client relationship between the undersigned and the law firm Merchant & Gould P.C., or any of its attorneys.

Please direct all correspondence in this case to customer number 23552.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

| 2 | Full Name Of Inventor | Family Name DAWSON | First Given Name Gordon | | Second Given Name |
|-------|----------------------------|---|---|--|--|
| 0 | Residence & Citizenship | City NYON | State or Foreign Country Switzerland | | Country of Citizenship United Kindgom |
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| Sign | ature of Inventor 2 | 01: | | Date: | JI 06 |
| 2 | Full Name Of Inventor | Earnily Name MC CARTHY | First Given Name Leonard | S | Second Given Name |
| 0 | Residence & Citizenship | City GLANMIRE, CO CORK | State or Foreign Country Ireland | | Country of Citizenship |
| 2 | Mailing Address | Address 8 Gleann Caoin | City GLANMIRE, CO CORK | The state of the s | State & Zip Code/Country reland |
| Signa | ature of Inventor 20 | _{D2:} see the second declaration | | Date: | |

Attorney Docket No.

MERCHANT & GOULD P.C.

United States Patent Application

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I verily believe I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: PHARMACEUTICAL FORMULATIONS COMPRISING METFORMIN AND A FIBRATE, AND PROCESSES FOR OBTAINING THEM

| | OB | TAINING THEM | TROCESSES FOR |
|---|---|---|---|
| | eto as application serial no. n) described and claimed in inter (if any), which I have reviewed | national no. PCT/EP2005/00 I and for which I solicit a Uni | (if applicable) (in the case of a 1524 filed January 24, 2005 and ted States patent. |
| I hereby state that I had claims, as amended by | ave reviewed and understand the y any amendment referred to abo | | fied specification, including the |
| a. no such applica | aving a filing date before that o | , United States Code, § 119/3 ve also identified below any f f the application on the basis | 65 of any foreign application(s) oreign application for patent or of which priority is claimed: |
| | FOREIGN APPLICATION(S), IF ANY, | CLAIMING PRIORITY UNDER 25 US | |
| COUNTRY | APPLICATION NUMBER | DATE OF FILING | |
| EUROPE | 04 001 499.5 | (day, month, year) | DATE OF ISSUE (day, month, year) |
| ΔI | | 23/01/2004 | |
| COUNTRY | L FOREIGN APPLICATION(S), IF ANY, F | ILED BEFORE THE PRIORITY APPLI | CATION(S) |
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| S 112. Lacknowledge th | es application in the manner pro- ne duty to disclose material infor- ed between the filing data of the | vided by the first paragraph o | ed States and PCT international this application is not disclosed f Title 35, United States Code, Code of Federal Regulations, onal or PCT international filing |
| IIC Appricator: | | | |

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| 2 | Full Name Of Inventor | Family Name DAWSON | First Given Name Gordon | Second Given Name |
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| 0 | Residence & Citizenship | City NYON | State or Foreign Country Switzerland | Country of Citizenship United Kindgom |
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| Sign | ature of Inventor 2 | _{01:} see the first declara | D. D. | ate: |
| 2 | Full Name Of Inventor | Family Name MC CARTHY | First Given Name Leonard | Second Given Name |
| , | Residence & Citizenship | City GLANMIRE, CO CORK | State or Foreign Country Ireland | Country of Citizenship |
| | Mailing Address | Address 8 Gleann Caoin | City GLANMIRE, CO CORK | State & Zip Code/Country Ireland |
| igna | LM 'C | 1 | | 25 May 2006. |